--- 90 on 100 cigarettes - BABN overprint of Series “A” - Budget of September 9th 1939 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand (1¢ per 10 cigarettes) the companies in attempting to maintain the price on their brands initially reduced the size of their packages by 10%.

Since there was no one hundred cigarettes stamp in Series “C”, to provide a ninety cigarette stamp BABN overprinted their remaining one hundred cigarette Series “A” stamps in black ink with twin 5 mm. Roman figures above two pair of three 15 x ½ mm. killer lines. The illustrated copy seems to carry a “Benson & Hedges” cancellation.

★**RC-339** - **90** on 100 cigarettes, Series “A”, perf 12 - with an unreadable blue-green cancellation

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File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 90 on 100 oblong cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 16th 2013, JBH